



2009

**MAINE REVENUE SERVICES**  
**AMENDED RETURN**  
**OF MAINE INCOME TAX WITHHOLDING**



99

\*0906320\*

**Period Covered:**      /      / 09 to      /      / 09  
MM DD YY MM DD YY

<b>Withholding Account Number:</b> _____ - _____  <b>Name and Address:</b> _____ Name _____ Address _____ City _____ State _____ ZIP Code _____	1. Withholding originally reported for the quarter ..... \$ _____ , _____ , _____ ▪ _____  2. Correct withholding for the quarter ..... \$ _____ , _____ , _____ ▪ _____  3. Amount of adjustment (+ or -) (see instructions) ..... \$ _____ , _____ , _____ ▪ _____  4. Underpayment to be paid (line 3 amount is negative) ..... \$ _____ , _____ , _____ ▪ _____  5. Overpayment to be refunded (line 3 amount is positive) ..... \$ _____ , _____ , _____ ▪ _____
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A Originally Reported Employee/Payee/Member Social Security Number or EIN	B Correct Employee/Payee/Member Social Security Number or EIN	C  Name of Employee/Payee/Member	D  Originally Reported Withholding	E  Correct Withholding	F  Adjustment (Column D Minus Column E)
TOTALS					

- ☐ I certify that the overpayment on line 5 is not attributable to income taxes withheld from employees, payees or members.
- ☐ I certify Forms W-2C or corrected 1099 statements have been issued to employee(s), payee(s) or member(s) as listed on this Form 941A-ME. I am enclosing the corrected statements to verify my refund request.
- ☐ I am enclosing an amended Form W-3ME (Reconciliation of Maine Income Tax Withheld) to reflect changes made on Form 941A-ME.



**Mail return and check (if applicable) to:**  
**Maine Revenue Services, P.O. Box 1061, Augusta, ME 04332-1061**

Office use only            PD

# INSTRUCTIONS FOR AMENDED RETURN

**Purpose of Form:** Use Form 941A-ME to:

1. Correct a reporting error in the amount of withholding for the current year or a prior year. Do not use Form 941A-ME to correct income tax withholding reported on a prior year return if the amount was withheld, reported and remitted to Maine Revenue Services.
2. Report and remit additional withholding due.
3. Obtain a refund of excess income tax withheld and remitted to Maine Revenue Services in the current year.

## IMPORTANT INFORMATION

- **CHANGES IN PASS-THROUGH ENTITY WITHHOLDING AND CHANGES IN EMPLOYER/NON-WAGE FILER WITHHOLDING MUST BE REPORTED ON SEPARATE AMENDED RETURNS (Form 941A-ME).**
- For purposes of Form 941A-ME, the term "member" means a partner, shareholder of an S corporation, or member of an LLC.
- **Corrections to Individual Employee/Payee/Member Income Tax Withholding:** Enter data **ONLY** for those employees, payees or members whose withholding amounts or identification numbers are being adjusted. If a pass-through entity member is a business entity, enter the member's federal employer identification number (use the EIN format: 12-3456789).
- **PAID PREPARER OR PAYROLL PROCESSOR.** When using a paid preparer or payroll processor, enter their federal employer identification number (EIN) and Maine payroll processor license numbers in the designated fields.

If an amended return is filed after filing the annual Form W-3ME (not required for pass-through entity withholding), an amended Form W-3ME must also be filed reflecting the correct totals and including any corrected Forms W-2.

**Period Covered:** Prepare a separate Form 941A-ME for each quarter in which an error was made. Enter the beginning and ending dates of the period being corrected. For example, if the error was made in the first quarter of 2009, enter 01-01-09 to 03-31-09.

**Line 1.** Enter the total quarterly withholding amount previously reported for the quarter being corrected.

**Line 1 note:** Do not limit the amount entered on line 1 to only the withholding related to the employees, payees or members being corrected.

**Line 2.** Enter the correct withholding amount for the quarter being corrected.

**Line 3.** Line 1 minus line 2. This amount may be either positive or negative. If it is negative, enter a minus sign in the space to the left of the number.

**Line 4. Underpayment:** If line 3 is a negative amount (line 2 is larger than line 1), enter the underpayment on line 4. Make check payable to: Treasurer, State of Maine. Enclose the check with your return and mail both to Maine Revenue Services, P.O. Box 1061, Augusta, ME 04332-1061.

**Line 5. Overpayment:** If line 3 is a positive amount (line 1 is larger than line 2), enter the overpayment amount on line 5. A refund check will be mailed to you. If any portion of the overpayment is attributable to income taxes withheld, you must, on the schedule for Individual Employee/Payee/Member Withholding Corrections, identify the affected employee, payee or member and related excess withholding amount. You must also obtain from each employee, payee or member a statement that the employee, payee or member has not claimed and will not claim a refund or credit of the excess withholding amount.

**Line 6.** Use line 6 to provide a concise explanation of the errors you are correcting. If you need more space, continue your explanation in the space below.

Line 6 explanation of adjustments continued from front of form: \_\_\_\_\_
